

Morgan County School District Re-3
Summary of Revenues and Expenditures – Budget to Actual
For the Month to Date and Year to Date Ended January 2013, and
2012-2013 Budget Month to Date and Year to Date
Ended January 2013

Table of Contents

General Fund.....	1
General Fund Expenditures by Building.....	2
General Fund Expenditures by Program	3
General Fund Expenditures by Department.....	4
Mill Levy Fund	5
Daycare Fund.....	6
Capital Reserve Fund.....	7
Insurance Fund.....	8
Colorado Preschool Fund.....	9
Federal Programs Fund.....	10
Headstart.....	11
Pupil Activities Fund	12
Bond Redemption Fund.....	13
Food Services Fund.....	14

MORGAN COUNTY SCHOOL DISTRICT RE-3
 SUMMARY OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
 GENERAL FUND (FUND 10)
 CASH BASIS FINANCIAL STATEMENTS - UNAUDITED
 FOR THE MONTH TO DATE AND YEAR TO DATE ENDED JANUARY 31, 2013
 AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED JANUARY 31, 2013

	ACTUAL			BUDGETED			MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (58.33)
	JAN, 2013	YEAR TO DATE 1/31/2013	EXPENDITURES	MONTH	YEAR TO DATE 2012-2013	EXPENDITURES		
REVENUES	\$ 57,116	\$ 918,891	\$ 502,134	\$ 3,514,935	\$ 6,025,603	0.95%	15.25%	
PROPERTY/SPEC. OWNERSHIP TAXES	1,098,374	7,726,477	1,141,488	7,990,413	13,697,851	8.02%	56.41%	
STATE EQUALIZATION	118,991	724,313	68,705	480,934	824,459	14.43%	87.85%	
STATE FUNDS	112,021	398,352	53,423	373,959	641,072	17.47%	62.14%	
FEDERAL FUNDS	29,977	122,201	6,792	47,542	81,500	36.78%	149.94%	
OTHER REVENUE	-	-	-	-	-	0.00%	0.00%	
FISCAL RESERVE	-	-	-	-	-	-	-	
TOTAL REVENUE	1,416,479	9,890,234	1,772,542	12,407,783	21,270,485	6.66%	46.50%	
EXPENDITURES	1,435,864	8,010,503	1,144,113	8,008,793	13,729,359	10.46%	58.35%	
SALARY	353,107	2,536,483	368,964	2,582,749	4,427,570	7.98%	57.29%	
BENEFITS	100,229	583,731	90,702	634,911	1,086,418	9.21%	53.63%	
PURCHASED SERVICES	108,599	710,657	111,918	783,428	1,343,019	8.09%	52.91%	
SUPPLIES / MATERIALS	6,849	39,537	5,170	36,191	62,042	11.04%	63.73%	
CAPITAL OUTLAY	(13,153)	130,350	9,046	63,322	108,552	-12.12%	120.08%	
OTHER	1,991,495	12,011,261	1,729,913	12,109,394	20,758,960	9.59%	57.86%	
TOTAL EXPENDITURES	(575,016)	(2,121,027)	42,629	298,389	511,525	-	-	
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	-	(250,000)	(43,250)	(302,750)	(519,000)	-	-	
ALLOCATIONS	-	(200,000)	(31,250)	(218,750)	(375,000)	-	-	
CAPITAL RESERVE	-	-	(27,175)	(190,222)	(326,095)	-	-	
INSURANCE FUND	-	(450,000)	(101,675)	(711,722)	(1,220,095)	-	-	
COLORADO PRESCHOOL	-	-	(7,083)	(49,583)	(85,000)	-	-	
TOTAL ALLOCATIONS	-	-	(7,083)	(49,583)	(85,000)	-	-	
TRANSFERS IN	-	-	(7,083)	(49,583)	(85,000)	-	-	
TRANSFERS OUT	-	-	(7,083)	(49,583)	(85,000)	-	-	
NET TRANSFERS	-	-	(108,758)	(761,305)	(1,305,095)	-	-	
NET ALLOCATIONS / TRANSFERS	-	(450,000)	(108,758)	(761,305)	(1,305,095)	-	-	
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ (575,016)	\$ (2,571,027)	\$ (66,129)	\$ (462,916)	\$ (793,570)	-	-	
CASH BALANCE	\$ 9,292,944	\$ 6,664,563	\$ 9,292,944	\$ 6,664,563	\$ 9,292,944	-	-	
JULY 1, 2012	-	-	-	-	-	-	-	
DECEMBER 31, 2012	-	-	-	-	-	-	-	
JANUARY 31, 2013	-	-	-	-	-	-	-	
PROJECTED FUND BALANCE ON 6-30-13	\$ 6,574,023	\$ 6,574,023	\$ 6,574,023	\$ 6,574,023	\$ 6,574,023	-	-	
PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES	31.67%	31.67%	31.67%	31.67%	31.67%	-	-	

MORGAN COUNTY SCHOOL DISTRICT RE-3
 GENERAL FUND EXPENDITURES BY BUILDING, DEPARTMENT AND PROGRAM

GENERAL FUND (FUND 10)
 BREAKDOWN BY BUILDING
 FOR THE MONTH AND YEAR TO DATE ENDED JANUARY 2013

ACTUAL EXPENDITURES	BUILDINGS										TOTAL ALL BUILDINGS			
	101 PIONEER	102 COLUMBINE	103 GREEN ACRES	104 SHERMAN	105 BAKER	200 MIDDLE SCHOOL	300 HIGH SCHOOL	302 LINCOLN	303 ADVANCE					
MONTHLY EXPENDITURES														
SALARY	\$ 132,809	\$ 78,834	\$ 89,457	\$ 60,486	\$ 107,150	\$ 141,009	\$ 216,392	\$ 22,857	\$ 1,542	\$	\$	\$	\$	\$ 929,659
BENEFITS	46,134	25,953	29,481	19,442	36,983	45,429	69,307	6,135	308	-	-	-	-	304,094
PURCHASED SERVICES	20,608	820	892	962	3,438	2,925	1,724	135	-	-	-	-	-	34,262
SUPPLIES / MATERIALS	1,477	6,206	5,149	8,206	9,222	13,131	26,729	1,032	-	-	-	-	-	76,908
CAPITAL OUTLAY	386	-	-	-	154	474	1,294	-	-	-	-	-	-	2,308
OTHER	79	126	150	57	111	1,521	1,303	16	-	-	-	-	-	3,429
TOTAL MONTHLY EXPENDITURES	201,493	111,939	125,129	89,153	157,058	204,489	316,749	30,175	1,850	-	-	-	-	1,350,660

YEAR TO DATE EXPENDITURES														
SALARY	\$ 968,072	\$ 545,973	\$ 627,562	\$ 424,439	\$ 756,018	\$ 976,966	\$ 1,509,887	\$ 162,945	\$ 10,985	\$	\$	\$	\$	\$ 6,545,762
BENEFITS	331,380	187,133	220,593	139,758	271,303	326,094	502,415	46,709	2,037	-	-	-	-	2,206,478
PURCHASED SERVICES	143,791	3,818	2,755	1,958	4,843	10,239	9,979	782	-	-	-	-	-	181,804
SUPPLIES / MATERIALS	8,972	28,034	30,357	34,393	50,767	57,264	122,276	5,622	119	-	-	-	-	368,945
CAPITAL OUTLAY	5,077	2,754	1,092	1,230	2,123	2,180	4,298	-	-	-	-	-	-	18,754
OTHER	1,826	6,351	8,921	2,728	2,881	8,435	7,843	695	-	-	-	-	-	45,121
TOTAL ACTUAL EXPENDITURES	\$ 1,459,118	\$ 791,005	\$ 891,280	\$ 604,506	\$ 1,087,935	\$ 1,381,118	\$ 2,156,698	\$ 216,753	\$ 13,141	\$	\$	\$	\$	9,366,864

BUDGETED EXPENDITURES														
PERIOD TO DATE	1,489,294	786,084	914,251	618,571	1,124,951	1,432,518	2,230,711	224,399	16,640	-	-	-	-	9,635,670
TOTAL BUDGET	2,553,075	1,347,572	1,567,288	1,060,407	1,928,488	2,455,745	3,824,076	384,684	28,526	-	-	-	-	16,518,291
YTD BUDGET PERCENT(58.33)	57.15%	56.79%	56.87%	57.01%	56.41%	56.24%	56.40%	56.35%	46.07%	-	-	-	-	56.71%

MORGAN COUNTY SCHOOL DISTRICT RE-3
 GENERAL FUND EXPENDITURES BY BUILDING, DEPARTMENT AND PROGRAM
 FOR THE YEAR TO DATE ENDED OCTOBER 31, 2012
 GENERAL FUND (FUND 10)
 BREAKDOWN FOR DISTRICT SUPPORT CENTER
 FOR THE YEAR TO DATE ENDED JANUARY 2013

DISTRICT SUPPORT CENTER											
	2212	2310	2320	2500	2660 - 2662	2830	2839	2840	5100	ALL OTHER	TOTAL
	CURRICULUM	BOARD OF	SUPERINTENDENT	FINANCE	SECURITY/ SAFETY	HUMAN RESOURCES	POST EMPLOYMENT	TECHNOLOGY	DEBT	PROGRAMS	DSC
MONTHLY EXPENDITURES											
SALARY	\$ 10,142	\$ -	\$ 13,342	\$ 20,066	\$ -	\$ 10,097	\$ 361,635	\$ 13,484	\$ -	\$ 17,089	\$ 445,855
BENEFITS	2,431	-	2,931	5,100	-	2,889	5,244	3,899	-	5,339	27,833
PURCHASED SERVICES	739	5,293	1,187	793	40	2,393	-	4,760	-	134	15,339
SUPPLIES / MATERIALS	221	-	16	675	-	41	-	1,707	-	-	2,660
CAPITAL OUTLAY	407	-	-	2,036	-	-	-	97	-	-	2,540
OTHER	-	297	-	-	-	-	-	-	-	4,016	4,313
TOTAL MONTHLY EXPENDITURES	13,940	5,590	17,476	28,670	40	15,420	366,879	23,947	-	26,578	498,540

YEAR TO DATE EXPENDITURES											
SALARY	\$ 71,142	\$ -	\$ 93,691	\$ 145,353	\$ -	\$ 83,767	\$ 396,417	\$ 94,839	\$ -	\$ 102,613	\$ 987,822
BENEFITS	16,832	-	19,802	40,760	-	22,754	5,519	29,160	-	28,036	162,863
PURCHASED SERVICES	4,429	20,863	3,124	20,488	30,775	9,835	-	38,094	-	445	128,053
SUPPLIES / MATERIALS	139,649	2,625	237	4,640	179	219	-	4,890	-	1,412	153,851
CAPITAL OUTLAY	407	-	-	4,370	-	-	-	10,809	-	176	15,762
OTHER	903	14,056	794	1,301	-	1,274	-	12	140,475	22,013	180,828
TOTAL ACTUAL EXPENDITURES	\$ 233,362	\$ 37,544	\$ 117,648	\$ 216,912	\$ 30,954	\$ 117,849	\$ 401,936	\$ 177,804	\$ 140,475	\$ 154,695	\$ 1,629,179

BUDGETED EXPENDITURES											
PERIOD TO DATE	188,440	38,675	117,990	245,215	17,908	110,244	246,562	184,464	153,387	81,836	1,384,721
TOTAL BUDGET	323,040	66,300	202,268	420,368	30,700	188,990	422,677	316,224	262,949	140,290	2,373,806
YTD BUDGET PERCENT (58.33)	72.24%	56.63%	58.16%	51.60%	100.83%	62.36%	95.09%	56.23%	53.42%	110.27%	68.63%

MORGAN COUNTY SCHOOL DISTRICT RE-3
 GENERAL FUND EXPENDITURES BY BUILDING, DEPARTMENT AND PROGRAM
 FOR THE YEAR TO DATE ENDED AUGUST 31, 2012

GENERAL FUND (FUND 10)
 BREAKDOWN FOR OTHER SUPPORT SERVICES
 FOR THE YEAR TO DATE ENDED JANUARY 2013

ACTUAL EXPENDITURES	DEPARTMENTS										TOTAL ALL DEPTS.	TOTAL GENERAL FUND
	710 MAINT.	711 OPERATIONS	720 TRANSPORTATION	730 WAREHOUSE	750 GROUNDS	760 PRINTSHOP	774 MCC	975 BOCES	ALL OTHER DEPTS.			
MONTHLY EXPENDITURES												
SALARY	\$ 10,036	\$ 1,323	\$ 26,203	\$ 2,390	\$ 17,645	\$ 2,753	\$ -	\$ -	\$ -	\$ -	\$ 60,350	\$ 1,435,864
BENEFITS	3,525	235	9,642	955	5,791	1,032	-	-	-	-	21,180	353,107
PURCHASED SERVICES	3,357	16,025	1,198	154	2,500	2,500	27,393	-	-	-	50,628	100,229
SUPPLIES / MATERIALS	109	11,598	17,365	(2,479)	515	1,881	-	-	42	-	29,031	108,599
CAPITAL OUTLAY	-	-	-	-	2,000	-	-	-	-	-	2,000	6,848
OTHER	-	-	(20,474)	-	(421)	-	-	-	-	-	(20,895)	(13,153)
TOTAL MONTHLY EXPENDITURES	17,027	29,182	33,934	1,020	25,951	7,745	27,393	-	42	-	142,294	1,991,494

YEAR TO DATE EXPENDITURES												
SALARY	\$ 67,638	\$ 22,535	\$ 204,863	\$ 16,037	\$ 130,475	\$ 20,944	\$ -	\$ -	\$ 14,427	\$ -	\$ 476,919	\$ 8,010,503
BENEFITS	24,434	3,833	75,339	7,190	43,806	8,899	-	-	3,641	-	167,142	2,536,483
PURCHASED SERVICES	20,461	150,642	4,727	1,631	7,594	17,496	60,429	9,576	1,318	-	273,874	583,731
SUPPLIES / MATERIALS	2,320	58,577	108,140	(3,061)	1,564	16,027	-	-	4,294	-	187,861	710,657
CAPITAL OUTLAY	500	978	13	-	2,000	1,530	-	-	-	-	5,021	39,537
OTHER	360	-	(74,359)	-	(21,600)	-	-	-	-	-	(95,599)	130,350
TOTAL ACTUAL EXPENDITURES	\$ 115,713	\$ 236,565	\$ 318,723	\$ 21,797	\$ 185,439	\$ 43,296	\$ 60,429	\$ 9,576	\$ 23,680	\$ -	\$ 1,015,218	\$ 12,011,261

BUDGETED EXPENDITURES												
PERIOD TO DATE	104,910	226,558	336,788	36,163	182,445	49,690	128,333	11,172	12,945	-	1,089,003	12,109,393
TOTAL BUDGET	179,846	388,385	577,350	61,994	312,762	85,183	220,000	19,152	22,191	-	1,866,863	20,758,960
YTD BUDGET PERCENT (58.33)	64.34%	60.91%	55.20%	35.16%	59.29%	50.83%	27.47%	50.00%	106.71%	-	54.38%	57.86%

MORGAN COUNTY SCHOOL DISTRICT RE-3
SUMMARY OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
MILL LEVY FUND (FUND 13)

CASH BASIS FINANCIAL STATEMENTS - UNAUDITED
FOR THE MONTH TO DATE AND YEAR TO DATE ENDED JANUARY 31, 2013
AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED JANUARY 31, 2013

	ACTUAL EXPENDITURES			BUDGETED EXPENDITURES			YEAR TO DATE BUDGET PERCENT	YEAR TO DATE BUDGET PERCENT
	MONTH	YEAR TO DATE 1/31/2013	YEAR TO DATE	MONTH	YEAR TO DATE	TOTAL BUDGET 2012-2013		
REVENUES								
PROPERTY TAXES	\$ 1	\$ 39,480	\$ 315,000	\$ 45,000	\$ 315,000	\$ 540,000	0.00%	(8.33)
OTHER REVENUE	7	126	1,633	233	1,633	2,800	0.25%	7.31%
TOTAL REVENUE	8	39,606	316,633	45,233	316,633	542,800	0.00%	4.50%
EXPENDITURES								
SALARY	-	-	-	-	-	-	0.00%	0.00%
BENEFITS	-	-	-	-	-	-	0.00%	0.00%
PURCHASED SERVICES	71,363	184,922	204,167	29,167	204,167	350,000	20.39%	52.83%
SUPPLIES / MATERIALS	5,201	8,337	-	-	-	-	0.00%	0.00%
CAPITAL OUTLAY	9,298	180,929	263,043	37,578	263,043	450,931	2.06%	40.12%
OTHER	-	-	-	-	-	-	0.00%	0.00%
TOTAL EXPENDITURES	85,862	374,188	467,210	66,745	467,210	800,931	10.72%	46.72%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(85,854)	(334,582)	(150,577)	(21,512)	(150,577)	(258,131)		
ALLOCATIONS								
CAPITAL RESERVE	-	-	-	-	-	-	-	-
INSURANCE FUND	-	-	-	-	-	-	-	-
COLORADO PRESCHOOL	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS	-	-	-	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-	-	-
NET TRANSFERS	-	-	-	-	-	-	-	-
NET ALLOCATIONS / TRANSFERS	-	-	-	-	-	-	-	-
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ (85,854)	\$ (334,582)	\$ (150,577)	\$ (21,512)	\$ (150,577)	\$ (258,131)		
CASH BALANCE								
JULY 1, 2012		\$ 387,834						
DECEMBER 31, 2012		\$ 99,641						
JANUARY 31, 2013		\$ 13,787						
PROJECTED FUND BALANCE ON 6-30-13		\$ -						
PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$0.0/\$800,931)								0.00%

MORGAN COUNTY SCHOOL DISTRICT RE-3
 SUMMARY OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
 DAYCARE FUND (FUND 14)
 CASH BASIS FINANCIAL STATEMENTS - UNAUDITED
 FOR THE MONTH TO DATE AND YEAR TO DATE ENDED JANUARY 31, 2013
 AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED JANUARY 31, 2013

	ACTUAL		BUDGETED				YEAR TO DATE BUDGET PERCENT (58.33)
	EXPENDITURES		EXPENDITURES		EXPENDITURES		
	JAN, 2013	YEAR TO DATE 1/31/2013	MONTH	YEAR TO DATE 49,875	TOTAL BUDGET 2012-2013	MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (71.51%)
REVENUES	\$ 3,020	\$ 61,143	\$ 7,125	\$ 49,875	\$ 85,500	3.53%	71.51%
TUITION	1,312	6,237	-	-	-	0.00%	0.00%
TUITION REIMBURSEMENT	571	5,530	750	5,250	9,000	6.34%	61.44%
GRANTS	5	46	673	4,708	8,070	0.06%	0.57%
OTHER INCOME							
TOTAL REVENUES	4,908	72,956	8,548	59,833	102,570	4.79%	71.13%
EXPENDITURES							
SALARY	5,952	56,286	7,639	53,472	91,667	6.49%	61.40%
BENEFITS	1,283	14,032	1,431	10,020	17,177	7.47%	81.69%
PURCHASED SERVICES	2	923	94	659	1,130	0.18%	81.68%
SUPPLIES / MATERIALS	482	3,354	625	4,375	7,500	6.43%	44.72%
CAPITAL OUTLAY	-	-	42	292	500	0.00%	0.00%
OTHER	28	3,794	196	1,371	2,350	1.19%	161.45%
TOTAL EXPENDITURES	7,747	78,389	10,027	70,189	120,324	6.44%	65.15%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(2,839)	(5,433)	(1,479)	(10,356)	(17,754)		
ALLOCATIONS							
CAPITAL RESERVE	-	-	-	-	-	-	-
INSURANCE FUND	-	-	-	-	-	-	-
COLORADO PRESCHOOL	-	-	-	-	-	-	-
TOTAL ALLOCATIONS							
TRANSFERS IN							
TRANSFERS OUT							
NET TRANSFERS							
NET ALLOCATIONS / TRANSFERS							
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ (2,839)	\$ (5,433)	\$ (1,479)	\$ (10,356)	\$ (17,754)		
CASH BALANCE							
JULY 1, 2012	\$ 47,669						
DECEMBER 31, 2012	\$ 46,700						
JANUARY 31, 2013	\$ 43,781						
PROJECTED FUND BALANCE ON 6-30-13					\$ 28,530		
PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES							23.71%

MORGAN COUNTY SCHOOL DISTRICT RE-3
 SUMMARY OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
 CAPITAL RESERVE FUND (FUND 17)
 CASH BASIS FINANCIAL STATEMENTS - UNAUDITED
 FOR THE MONTH TO DATE AND YEAR TO DATE ENDED JANUARY 31, 2013
 AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED JANUARY 31, 2013

	ACTUAL EXPENDITURES		BUDGETED EXPENDITURES		YEAR TO DATE BUDGET PERCENT (58.33)
	YEAR TO DATE 1/31/2013	MONTH	YEAR TO DATE	TOTAL BUDGET 2012-2013	
REVENUES					
E-RATE	\$ 55,263	\$ 4,167	\$ 29,167	\$ 50,000	110.53%
OTHER REVENUE	(54,274)	1,260	8,820	15,120	-358.96%
TOTAL REVENUES	989	5,427	37,987	65,120	85.95%
EXPENDITURES					
SALARY	-	-	-	-	0.00%
BENEFITS	-	-	-	-	0.00%
PURCHASED SERVICES	-	-	-	-	0.00%
SUPPLIES / MATERIALS	-	-	-	-	0.00%
CAPITAL OUTLAY	77,501	48,677	340,737	584,120	13.27%
OTHER	-	-	-	-	0.00%
TOTAL EXPENDITURES	77,501	48,677	340,737	584,120	13.27%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(76,512)	(43,250)	(302,750)	(519,000)	
ALLOCATIONS					
CAPITAL RESERVE	-	43,250	302,750	519,000	
INSURANCE FUND	-	-	-	-	
COLORADO PRESCHOOL	-	-	-	-	
TOTAL ALLOCATIONS	-	43,250	302,750	519,000	
TRANSFERS IN	-	-	-	-	
TRANSFERS OUT	-	-	-	-	
NET TRANSFERS	-	-	-	-	
NET ALLOCATIONS / TRANSFERS	-	43,250	302,750	519,000	
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ (76,512)	\$ (116,342)	\$ -	\$ -	
CASH BALANCE					
JULY 1, 2012	\$ 298,863			\$ 382,889	
DECEMBER 31, 2012	\$ 130,155				
JANUARY 31, 2013	\$ 167,281				
PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES				65.55%	

MORGAN COUNTY SCHOOL DISTRICT RE-3
SUMMARY OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
INSURANCE FUND (FUND 18)
CASH BASIS FINANCIAL STATEMENTS - UNAUDITED
FOR THE MONTH TO DATE AND YEAR TO DATE ENDED JANUARY 31, 2013
AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED JANUARY 31, 2013

	ACTUAL EXPENDITURES		BUDGETED EXPENDITURES				YEAR TO DATE BUDGET PERCENT (58.33)	YEAR TO DATE BUDGET PERCENT (4.26%)
	JAN, 2013	1/31/2013	YEAR TO DATE	MONTH	YEAR TO DATE	TOTAL BUDGET 2012-2013		
REVENUES								
INSURANCE CLAIMS	\$ -	\$ 639	\$ -	\$ 1,250	\$ 8,750	\$ 15,000	0.00%	
OTHER REVENUE	4	32	-	1,670	11,687	20,035	0.02%	
TOTAL REVENUES	4	671	-	2,920	20,437	35,035	0.01%	
EXPENDITURES								
SALARY	-	-	-	-	-	-	0.00%	
BENEFITS	-	-	-	-	-	-	0.00%	
PURCHASED SERVICES	37,713	318,015	-	33,922	237,451	407,058	9.26%	
SUPPLIES / MATERIALS	-	-	-	-	-	-	0.00%	
CAPITAL OUTLAY	-	-	-	-	-	-	0.00%	
OTHER	-	-	-	-	-	-	0.00%	
TOTAL EXPENDITURES	37,713	318,015	-	33,922	237,451	407,058	9.26%	
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(37,709)	(317,344)	(31,002)	(31,002)	(217,014)	(372,023)		
ALLOCATIONS								
CAPITAL RESERVE	-	-	-	-	-	-	-	
INSURANCE FUND	-	200,000	-	31,250	218,750	375,000		
COLORADO PRESCHOOL	-	-	-	-	-	-		
TOTAL ALLOCATIONS	-	200,000	-	31,250	218,750	375,000		
TRANSFERS IN	-	-	-	-	-	-		
TRANSFERS OUT	-	-	-	-	-	-		
NET TRANSFERS	-	-	-	-	-	-		
NET ALLOCATIONS / TRANSFERS	-	200,000	-	31,250	218,750	375,000		
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ (37,709)	\$ (117,344)	\$ 248	\$ 248	\$ 1,736	\$ 2,977		
CASH BALANCE								
JULY 1, 2012	\$ 210,617							
DECEMBER 31, 2012	\$ 130,982							
JANUARY 31, 2013	\$ 93,273							
PROJECTED FUND BALANCE ON 6-30-13						\$ 226,994		
PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES							55.76%	

MORGAN COUNTY SCHOOL DISTRICT RE-3
SUMMARY OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
COLORADO PRESCHOOL FUND (FUND 19)
CASH BASIS FINANCIAL STATEMENTS - UNAUDITED
FOR THE MONTH TO DATE AND YEAR TO DATE ENDED JANUARY 31, 2013
AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED JANUARY 31, 2013

	ACTUAL EXPENDITURES		BUDGETED EXPENDITURES		YEAR TO DATE BUDGET PERCENT (58.33)	YEAR TO DATE BUDGET PERCENT (46.57%)
	JAN, 2013	YEAR TO DATE 1/31/2013	MONTH	YEAR TO DATE 2012-2013		
REVENUES	\$ 244	\$ 1,304	\$ 233	\$ 1,633	8.71%	46.57%
FEDERAL FUNDS						
OTHER REVENUE	9	173	25	175	3.00%	57.67%
TOTAL REVENUES	253	1,477	258	1,808	8.16%	47.65%
EXPENDITURES						
SALARY	12,850	87,205	14,639	102,475	7.31%	49.64%
BENEFITS	4,858	39,278	7,411	51,874	5.46%	44.17%
PURCHASED SERVICES	1,575	2,692	492	3,442	26.69%	45.63%
SUPPLIES / MATERIALS	750	5,237	1,833	12,833	3.41%	23.80%
CAPITAL OUTLAY	-	2,149	1,250	8,750	0.00%	14.33%
OTHER	7,332	15,961	3,000	21,000	20.37%	44.34%
TOTAL EXPENDITURES	27,365	152,522	28,625	200,374	7.97%	44.40%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(27,112)	(151,045)	(28,367)	(198,566)		
ALLOCATIONS						
CAPITAL RESERVE	-	-	-	-	-	-
INSURANCE FUND	-	-	-	-	-	-
COLORADO PRESCHOOL			26,927	188,491		
TOTAL ALLOCATIONS	-	-	26,927	188,491		
TRANSFERS IN	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-
NET TRANSFERS	-	-	-	-	-	-
NET ALLOCATIONS / TRANSFERS	-	-	26,927	188,491		
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ (27,112)	\$ (151,045)	\$ (1,440)	\$ (10,075)		
CASH BALANCE						
JULY 1, 2012	\$ 253,421					\$ 230,597
DECEMBER 31, 2012	\$ 133,321					
JANUARY 31, 2013	\$ 106,273					67.13%

MORGAN COUNTY SCHOOL DISTRICT RE-3
SUMMARY OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
FEDERAL PROGRAMS FUND (FUND 22)
CASH BASIS FINANCIAL STATEMENTS - UNAUDITED
FOR THE MONTH TO DATE AND YEAR TO DATE ENDED JANUARY 31, 2013
AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED JANUARY 31, 2013

	ACTUAL EXPENDITURES		BUDGETED EXPENDITURES				YEAR TO DATE BUDGET PERCENT	YEAR TO DATE BUDGET PERCENT
	JAN, 2013	YEAR TO DATE 1/31/2013	MONTH	YEAR TO DATE	TOTAL BUDGET	MONTHLY BUDGET PERCENT		
REVENUES								
FEDERAL FUNDS	\$ 11,137	\$ 1,216,212	\$ 177,817	\$ 1,244,717	\$ 2,133,800	5.21%	57.00%	(58.33)
OTHER REVENUE	20,895	42,360	6,603	46,224	79,241	26.37%	53.46%	
TOTAL REVENUES	132,032	1,258,572	184,420	1,290,941	2,213,041	5.97%	56.87%	
EXPENDITURES								
SALARY	95,069	664,207	106,770	747,387	1,281,235	7.42%	51.84%	
BENEFITS	56,042	261,441	40,120	280,842	481,444	11.64%	54.30%	
PURCHASED SERVICES	7,097	83,113	14,629	102,402	175,546	4.04%	47.35%	
SUPPLIES / MATERIALS	11,586	30,261	6,894	48,257	82,726	14.01%	36.58%	
CAPITAL OUTLAY	666	17,439	2,025	14,175	24,300	2.74%	71.77%	
OTHER	12,033	28,027	21,066	147,461	252,790	4.76%	11.09%	
TOTAL EXPENDITURES	182,493	1,084,488	191,504	1,340,524	2,298,041	7.94%	47.19%	
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(50,461)	174,084	(7,084)	(49,583)	(85,000)			
ALLOCATIONS								
CAPITAL RESERVE	-	-	-	-	-	-	-	-
INSURANCE FUND	-	-	-	-	-	-	-	-
COLORADO PRESCHOOL	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS	-	-	-	-	-	-	-	-
TRANSFERS IN	-	-	7,083	49,583	85,000			
TRANSFERS OUT	-	-	-	-	-			
NET TRANSFERS	-	-	7,083	49,583	85,000			
NET ALLOCATIONS / TRANSFERS	-	-	7,083	49,583	85,000			
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ (50,461)	\$ 174,084	\$ (1)	\$ -	\$ -			
JULY 1, 2012	\$ -	\$ 109,566	\$ -	\$ -	\$ -			
DECEMBER 31, 2012	\$ -	\$ 334,477	\$ -	\$ -	\$ 326,523			
JANUARY 31, 2013	\$ -	\$ 304,061	\$ -	\$ -	\$ 14,211			

MORGAN COUNTY SCHOOL DISTRICT RE-3
 CASH BASIS FINANCIAL STATEMENTS - UNAUDITED
 SUMMARY OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
 FEDERAL PROGRAMS FUND (FUND 22) - HEADSTART GRANT
 FOR THE MONTH TO DATE AND YEAR TO DATE ENDED JANUARY 31, 2013
 AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED JANUARY 31, 2013

	ACTUAL EXPENDITURES		BUDGETED EXPENDITURES				YEAR TO DATE BUDGET PERCENT (58.33)
	JAN, 2013	YEAR TO DATE 1/31/2013	MONTH	YEAR TO DATE	TOTAL BUDGET 2012-2013	MONTHLY BUDGET PERCENT (8.33)	
REVENUES	\$ 290	\$ 418,543	\$ 59,520	\$ 416,637	\$ 714,235	0.04%	58.60%
FEDERAL FUNDS	-	340	-	-	-	0.00%	0.00%
OTHER REVENUE	-	-	-	-	-	-	-
TOTAL REVENUES	290	418,883	59,520	416,637	714,235	0.04%	58.65%
EXPENDITURES							
SALARY	28,508	203,259	33,211	232,478	398,533	7.15%	51.00%
BENEFITS	17,855	88,508	13,107	91,752	157,289	11.35%	56.27%
PURCHASED SERVICES	6,025	21,714	2,153	15,068	25,831	23.32%	84.06%
SUPPLIES / MATERIALS	1,690	9,892	1,266	8,864	15,195	11.12%	65.10%
CAPITAL OUTLAY	-	9,533	83	583	1,000	0.00%	953.30%
OTHER	11,599	25,838	9,699	67,892	116,387	9.97%	22.20%
TOTAL EXPENDITURES	65,677	358,744	59,519	416,637	714,235	9.20%	50.23%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(65,387)	60,139	1	-	-	-	-
ALLOCATIONS							
CAPITAL RESERVE	-	-	-	-	-	-	-
INSURANCE FUND	-	-	-	-	-	-	-
COLORADO PRESCHOOL	-	-	-	-	-	-	-
TOTAL ALLOCATIONS	-	-	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-	-
NET TRANSFERS	-	-	-	-	-	-	-
NET ALLOCATIONS / TRANSFERS	-	-	-	-	-	-	-
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ (65,387)	\$ 60,139	\$ 1	\$ -	\$ -		

CASH BALANCE		PROJECTED FUND BALANCE	
JULY 1, 2012	\$ (127,854)	ON 6-30-13	\$ -
DECEMBER 31, 2012	\$ (2,119)	PROJECTED FUND BALANCE	
JANUARY 31, 2013	\$ (61,413)	AS A % OF BUDGETED EXPENDITURES	0.00%
		(\$0/\$714,235)	
		Page 11	

MORGAN COUNTY SCHOOL DISTRICT RE-3
SUMMARY OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
PUPIL ACTIVITIES FUND (FUND 23)
CASH BASIS FINANCIAL STATEMENTS - UNAUDITED
FOR THE MONTH TO DATE AND YEAR TO DATE ENDED JANUARY 31, 2013
AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED JANUARY 31, 2013

	ACTUAL EXPENDITURES		BUDGETED EXPENDITURES				
	JAN, 2013	YEAR TO DATE 1/31/2013	MONTH	YEAR TO DATE	TOTAL BUDGET 2012-2013	MONTHLY BUDGET PERCENT	YEAR TO DATE BUDGET PERCENT
<u>REVENUES</u>	\$ 30,188	\$ 349,613	\$ -	\$ -	\$ -	0.00%	0.00%
<u>EXPENDITURES</u>							
SALARY	-	-	-	-	-	0.00%	0.00%
BENEFITS	-	-	-	-	-	0.00%	0.00%
PURCHASED SERVICES	2,320	8,798	-	-	-	0.00%	0.00%
SUPPLIES / MATERIALS	4,991	21,307	-	-	-	0.00%	0.00%
CAPITAL OUTLAY	-	-	-	-	-	0.00%	0.00%
OTHER	20,733	257,645	-	-	-	0.00%	0.00%
TOTAL EXPENDITURES	28,044	287,750	-	-	-	0.00%	0.00%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	2,144	61,863	-	-	-	-	-
<u>ALLOCATIONS</u>							
CAPITAL RESERVE	-	-	-	-	-	-	-
INSURANCE FUND	-	-	-	-	-	-	-
COLORADO PRESCHOOL	-	-	-	-	-	-	-
TOTAL ALLOCATIONS	-	-	-	-	-	-	-
<u>TRANSFERS IN</u>							
TRANSFERS OUT	-	-	-	-	-	-	-
NET TRANSFERS	-	-	-	-	-	-	-
NET ALLOCATIONS / TRANSFERS	-	-	-	-	-	-	-
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ 2,144	\$ 61,863	\$ -	\$ -	\$ -	-	-

<u>CASH BALANCE</u>				
JULY 1, 2012	\$ 324,615	PROJECTED FUND BALANCE		
		ON 6-30-13	\$ -	
DECEMBER 31, 2012	\$ 384,124	PROJECTED FUND BALANCE		
JANUARY 31, 2013	\$ 386,490	AS A % OF BUDGETED		
		EXPENDITURES		
		(\$0.00/0.00)		0.00%

MORGAN COUNTY SCHOOL DISTRICT RE-3
SUMMARY OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
BOND REDEMPTION FUND (FUND 31)
CASH BASIS FINANCIAL STATEMENTS - UNAUDITED
FOR THE MONTH TO DATE AND YEAR TO DATE ENDED JANUARY 31, 2013
AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED JANUARY 31, 2013

	ACTUAL EXPENDITURES			BUDGETED EXPENDITURES			MONTHLY BUDGET PERCENT	YEAR TO DATE BUDGET PERCENT
	JAN, 2013	1/31/2013	YEAR TO DATE	MONTH	YEAR TO DATE	TOTAL BUDGET		
REVENUES								
PROPERTY TAXES	\$ 3	\$ 136,240	\$ 156,237	\$ 1,093,658	\$ 1,874,842	0.00%	7.27%	
PROCEEDS FROM REFUNDING BONDS	-	-	-	-	-	0.00%	0.00%	
OTHER REVENUE	3	7,719	500	3,500	6,000	0.05%	128.65%	
TOTAL REVENUES	6	143,959	156,737	1,097,158	1,880,842	0.00%	7.65%	
EXPENDITURES								
SALARY	-	-	-	-	-	0.00%	0.00%	
BENEFITS	-	-	-	-	-	0.00%	0.00%	
PURCHASED SERVICES	-	3,500	292	2,042	3,500	0.00%	100.00%	
SUPPLIES / MATERIALS	-	-	-	-	-	0.00%	0.00%	
CAPITAL OUTLAY	-	-	-	-	-	0.00%	0.00%	
TRANSFER TO BOND REFUNDING ESCROW	-	-	155,944	1,091,606	1,871,324	0.00%	84.07%	
OTHER	-	1,573,163	156,236	1,093,648	1,874,824	0.00%	84.10%	
TOTAL EXPENDITURES	-	1,576,663	156,236	1,093,648	1,874,824	0.00%	84.10%	
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	6	(1,432,704)	501	3,510	6,018			
ALLOCATIONS								
CAPITAL RESERVE	-	-	-	-	-	-	-	
INSURANCE FUND	-	-	-	-	-	-	-	
COLORADO PRESCHOOL	-	-	-	-	-	-	-	
TOTAL ALLOCATIONS	-	-	-	-	-	-	-	
TRANSFERS IN	-	-	-	-	-	-	-	
TRANSFERS OUT	-	-	-	-	-	-	-	
NET TRANSFERS	-	-	-	-	-	-	-	
NET ALLOCATIONS / TRANSFERS	-	-	-	-	-	-	-	
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ 6	\$ (1,432,704)	\$ 501	\$ 3,510	\$ 6,018			

CASH BALANCE						
JULY 1, 2012	\$ 1,551,019					PROJECTED FUND BALANCE ON 6-30-13 \$ 1,669,840
DECEMBER 31, 2012	\$ 118,309					
JANUARY 31, 2013	\$ 118,315					PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$1,669,840/(\$1,874,824) 89.07%

MORGAN COUNTY SCHOOL DISTRICT RE-3
 SUMMARY OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
 FOOD SERVICES FUND (FUND 51)
 CASH BASIS FINANCIAL STATEMENTS - UNAUDITED
 FOR THE MONTH TO DATE AND YEAR TO DATE ENDED JANUARY 31, 2013
 AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED JANUARY 31, 2013

	ACTUAL			BUDGETED			YEAR TO DATE	
	JAN, 2013	YEAR TO DATE 1/31/2013	MONTH	YEAR TO DATE	MONTH	YEAR TO DATE	MONTHLY BUDGET PERCENT	YEAR TO DATE BUDGET PERCENT
REVENUES								
LUNCH TICKET REVENUE	\$ 15,574	\$ 120,124	\$ 18,333	\$ 128,333	\$ 220,000	7.08%	54.60%	
STATE REVENUE	2,083	19,420	9,059	63,411	108,705	1.92%	17.86%	
FEDERAL REVENUE	208,298	533,829	90,250	631,750	1,083,000	19.23%	49.29%	
OTHER REVENUE	703	10,674	2,596	18,171	31,150	2.26%	34.27%	
TOTAL REVENUES	226,658	684,047	120,238	841,665	1,442,855	15.71%	47.41%	
EXPENDITURES								
SALARY	25,921	199,734	31,674	221,715	380,082	6.82%	52.55%	
BENEFITS	10,549	81,368	11,724	82,066	140,684	7.50%	57.84%	
PURCHASED SERVICES	126	2,668	600	4,200	7,200	1.75%	37.06%	
SUPPLIES / MATERIALS	84,553	437,988	62,975	440,828	755,705	11.19%	57.96%	
CAPITAL OUTLAY	-	23,682	10,125	70,875	121,500	0.00%	19.49%	
OTHER	(2,533)	(9,973)	-	-	-	0.00%	0.00%	
TOTAL EXPENDITURES	118,616	735,467	117,098	819,684	1,405,171	8.44%	52.34%	
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	108,042	(51,420)	3,140	21,981	37,684			
ALLOCATIONS								
CAPITAL RESERVE	-	-	-	-	-			
INSURANCE FUND	-	-	-	-	-			
COLORADO PRESCHOOL	-	-	-	-	-			
TOTAL ALLOCATIONS								
TRANSFERS IN	-	-	-	-	-			
TRANSFERS OUT	-	-	-	-	-			
NET TRANSFERS								
NET ALLOCATIONS / TRANSFERS								
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ 108,042	\$ (51,420)	\$ 3,140	\$ 21,981	\$ 37,684			
CASH BALANCE								
JULY 1, 2012	\$ 921,155							
DECEMBER 31, 2012	\$ 766,823							
JANUARY 31, 2013	\$ 875,019							
PROJECTED FUND BALANCE ON 6-30-13					\$ 1,111,750			
PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES							79.12%	